

Senate Bill 512

By: Senator Hill of the 4th

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, collection, and assessment of sales and use taxes, so as to provide the state revenue commissioner with the authority to collect sales and use taxes from businesses that may otherwise not be obligated to collect and remit such taxes; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, collection, and assessment of sales and use taxes, is amended by adding a new Code section to read as follows:

"48-8-68.

The commissioner is authorized to provide for the collection of uncollected sales and use taxes that businesses may otherwise not be obligated to collect and remit which have not previously been collected or remitted. The commissioner may employ contractors for such collection; provided that any such contractor shall be approved by the commissioner and that no employee of the department shall be approved as a contractor under this Code section. Such contractors shall be compensated only on a commission or contingent fee basis."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.